

ASSEMBLY BILL

No. 1412

**Introduced by Assembly Member Wolk
(Coauthors: Assembly Members Goldberg, Koretz, Levine,
Longville, Montanez, Nation, and Wiggins)**

February 21, 2003

An act to add Chapter 2.66 (commencing with Section 7286.27) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1412, as introduced, Wolk. City transactions and use taxes.

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law. This bill would additionally authorize the City of American Canyon, City of Arleta, City of Benicia, City of Beverly Hills, City of Calistoga, City of Colton, City of Dixon, City of Fairfield, City of Fontana, City of Lake View Terrace, City of Los Angeles, City of Mission Hills, City of Napa, City of North Hills, City of North Hollywood, City of Pacoima, City of Panorama City, City of Petaluma, City of Rialto, City of Rio Vista, City of San Bernardino, City of San Fernando, City of Santa Rosa, City of St. Helena, City of Suisun City, City of Sun Valley, City of Sylmar, City of Vacaville, City of Vallejo, City of Van Nuys, City of Winters, and City of Yountville, subject to the approval of $\frac{2}{3}$ or a majority of the voters voting on the issue at an election, to levy a tax pursuant to the Transactions and Use Tax Law at a rate of 0.25% or 0.5%.

This bill would make legislative findings and declarations as to the necessity of a special statute.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

SECTION 1. Chapter 2.66 (commencing with Section 7286.27) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 2.66. AMERICAN CANYON, ARLETA, BENICIA, BEVERLY HILLS, CALISTOGA, COLTON, DIXON, FAIRFIELD, FONTANA, LAKE VIEW TERRACE, LOS ANGELES, MISSION HILLS, NAPA, NORTH HILLS, NORTH HOLLYWOOD, PACOIMA, PANORAMA CITY, PETALUMA, RIALTO, RIO VISTA, SAN BERNARDINO, SAN FERNANDO, SANTA ROSA, ST. HELENA, SUISUN CITY, SUN VALLEY, SYLMAR, VACAVILLE, VALLEJO, VAN NUYS, WINTERS, AND YOUNTVILLE TRANSACTIONS AND USE TAXES

7286.27. (a) Subject to subdivision (b), a qualified city may levy a transactions and use tax at a rate of 0.25 or 0.5 percent, if an ordinance proposing that tax is approved by a two-thirds vote of all of the members of the city council and the tax is approved by either a two-thirds or a majority vote of qualified voters of the city voting in an election on the issue, as determined by the ordinance proposing the tax and establishing how the revenues derived from the tax are to be expended.

(b) Any transactions and use tax imposed pursuant to this section shall be levied in accordance with Part 1.6 (commencing with Section 7251).

(c) For purposes of this section, “qualified city” means the City of American Canyon, the City of Arleta, the City of Benicia, the City of Beverly Hills, the City of Calistoga, the City of Colton, the City of Dixon, the City of Fairfield, the City of Fontana, the City of Lake View Terrace, the City of Los Angeles, the City of Mission Hills, the City of Napa, the City of North Hills, the City of North Hollywood, the City of Pacoima, the City of Panorama City, the City of Petaluma, the City of Rialto, the City of Rio Vista, the City of San Bernardino, the City of San Fernando, the City of

1 Santa Rosa, the City of St. Helena, the City of Suisun City, the City
2 of Sun Valley, the City of Sylmar, the City of Vacaville, the City
3 of Vallejo, the City of Van Nuys, the City of Winters, and the City
4 of Yountville.

5 SEC. 2. The Legislature finds and declares that a special law
6 is necessary and that a general law cannot be made applicable
7 within the meaning of Section 16 of Article IV of the California
8 Constitution because of the uniquely difficult fiscal pressures
9 being experienced by the Cities of American Canyon, Arleta,
10 Benicia, Beverly Hills, Calistoga, Colton, Dixon, Fairfield,
11 Fontana, Lake View Terrace, Los Angeles, Mission Hills, Napa,
12 North Hills, North Hollywood, Pacoima, Panorama City,
13 Petaluma, Rialto, Rio Vista, San Bernardino, San Fernando, Santa
14 Rosa, St. Helena, Suisun City, Sun Valley, Sylmar, Vacaville,
15 Vallejo, Van Nuys, Winters, and Yountville in providing essential
16 services and funding for city programs and operations.

